

DENTONS US LLP  
Carole Neville  
1221 Avenue of the Americas  
New York, New York 10020  
Telephone: (212) 768-6700  
Facsimile: (212) 768-6800  
carole.neville@dentons.com

*Attorneys for Defendants Kelman Partners  
Limited Partnership, a Delaware limited  
partnership, C.D. Kelman Corporation, a  
Delaware corporation, Trust for Lesley A.  
Kelman Koeppel under Article XII of the  
Charles D. Kelman Revocable Trust, a Florida  
trust, Jennifer Kelman, as trustee, Lesley A.  
Kelman Koeppel, as trustee and as an  
individual, Trust for Jennifer Kelman under  
Article XII of the Charles D. Kelman  
Revocable Trust, a Florida trust, Lesley A.  
Kelman Koeppel, as trustee, Jennifer Kelman,  
as trustee and as an individual*

PROSKAUER ROSE LLP  
Richard L. Spinogatti  
Pietro A. Deserio  
Eleven Times Square  
New York, New York 10036  
Telephone: (212) 969-3000  
Facsimile: (212) 969-2900  
rspinogatti@proskauer.com  
pdeserio@proskauer.com

*Attorneys for Defendants Charles D. Kelman  
Revocable Trust dated May 16, 2001, as restated and  
amended, a Florida Trust, Steven A. Belson as  
trustee, Darren S. Berger as trustee; Marital Trust  
under Article X of the Charles D. Kelman Revocable  
Trust, a Florida Trust, Ann G. Kelman, as trustee and  
as an individual, Steven A. Belson, as trustee, Darren  
S. Berger, as trustee; Trusts for Evan Kelman, J.K. (a  
minor) and S.K. (a minor) under Article XIII of the  
Charles D. Kelman Revocable Trust, Florida Trusts;  
Ann G. Kelman, Steven A. Belson and Darren S.  
Berger, as trustees; Evan Kelman; J.K. (a minor);  
S.K. (a minor); Trust for Charles D. Kelman's  
Grandchildren and more remote descendants under  
Article VII of the Charles D. Kelman Revocable  
Trust, a Florida trust, Steven A. Belson, as trustee,  
Darren S. Berger, as trustee*

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

SECURITIES INVESTOR PROTECTION  
CORPORATION,

Plaintiff-Applicant,

- against -

BERNARD L. MADOFF INVESTMENT  
SECURITIES LLC,

Defendant.

In re:

BERNARD L. MADOFF,

Debtor.

Adv. Pro. No. 08-01789 (SMB)

SIPA LIQUIDATION

(Substantively Consolidated)

IRVING H. PICARD, Trustee for the Liquidation of  
Bernard L. Madoff Investment Securities LLC,

Plaintiff,

- against -

KELMAN PARTNERS LIMITED  
PARTNERSHIP, a Delaware limited partnership,  
C.D. KELMAN CORPORATION, a Delaware  
corporation, CHARLES D. KELMAN  
REVOCABLE TRUST DATED MAY 16, 2001,  
AS RESTATED AND AMENDED, a Florida trust,  
STEVEN A. BELSON, as trustee, DARREN S.  
BERGER, as trustee, MARITAL TRUST UNDER  
ARTICLE X OF THE CHARLES D. KELMAN  
REVOCABLE TRUST, a Florida trust, ANN G.  
KELMAN, as trustee and as an individual,  
STEVEN A. BELSON, as trustee, DARREN S.  
BERGER, as trustee, TRUST FOR LESLEY A.  
KELMAN KOEPPPEL UNDER ARTICLE XII OF  
THE CHARLES D. KELMAN REVOCABLE  
TRUST, a Florida trust, JENNIFER KELMAN, as  
trustee, LESLEY A. KELMAN KOEPPPEL, as  
trustee and as an individual, TRUST FOR  
JENNIFER KELMAN UNDER ARTICLE XII OF  
THE CHARLES D. KELMAN REVOCABLE  
TRUST, a Florida trust, LESLEY A. KELMAN  
KOEPPPEL, as trustee, JENNIFER KELMAN, as  
trustee and as an individual, TRUST FOR EVAN  
KELMAN UNDER ARTICLE XIII OF THE  
CHARLES D. KELMAN REVOCABLE TRUST,  
a Florida trust, ANN G. KELMAN, as trustee,  
STEVEN A. BELSON, as trustee, DARREN S.  
BERGER, as trustee, EVAN KELMAN, TRUST  
FOR J.K. [a minor] UNDER ARTICLE XIII OF  
THE CHARLES D. KELMAN REVOCABLE  
TRUST, a Florida trust, ANN G. KELMAN, as  
trustee, STEVEN A. BELSON, as trustee,  
DARREN S. BERGER, as trustee, J.K., a minor,  
TRUST FOR S.K. [a minor] UNDER ARTICLE  
XIII OF THE CHARLES D. KELMAN  
REVOCABLE TRUST, a Florida trust, ANN G.  
KELMAN, as trustee, STEVEN A. BELSON, as  
trustee, DARREN S. BERGER, as trustee, S.K., a  
minor, TRUST FOR CHARLES D. KELMAN'S  
GRANDCHILDREN AND MORE REMOTE

Adv. Pro. No.10-05158 (SMB)

ANSWER TO AMENDED  
COMPLAINT AND AFFIRMATIVE  
DEFENSES

JURY TRIAL DEMANDED

DESCENDANTS UNDER ARTICLE VII OF THE  
CHARLES D. KELMAN REVOCABLE TRUST,  
a Florida trust, STEVEN A. BELSON, as trustee,  
and DARREN S. BERGER, as trustee,

Defendants.

**AFFIDAVIT OF SERVICE**

STATE OF NEW YORK     )  
  ) ss.:  
COUNTY OF NEW YORK    )

Daniel Piña, the undersigned deposes and says: I am over 18 years of age, am not a party in the above-captioned case, and am employed by the firm of Dentons US LLP.

On April 17, 2014, I served a true and correct copy of the Answer to Amended Complaint and Affirmative Defenses, upon the parties to this action who receive electronic service through CM/ECF and upon the parties listed below via E-Mail.

BAKER & HOSTETLER LLP  
45 Rockefeller Plaza  
New York, NY 10111  
Telephone: (212) 589-4200  
Facsimile: (212) 589-4201  
David J. Sheehan (dsheehan@bakerlaw.com)  
Irving H. Picard (ipicard@bakerlaw.com)

SIPC  
805 15th Street NW Suite 800  
Washington, DC 20005  
Telephone: (202) 371-8300  
Facsimile: (202) 371-6728  
Kevin Bell (kbell@sipc.org)

/s/ Daniel Piña  
Daniel Piña

Sworn to before me this  
17<sup>th</sup> day of April, 2014

/s/ Neil R. Toro  
Notary Public

**Neil R. Toro**  
**Notary Public, State of New York**  
**No. 01TO6012986**  
**Qualified in Kings County**  
**Commission Expires October 21, 2014**